

BOARD OF PUBLIC ACCOUNTANCY
239 Causeway Street, Suite 450
Boston, MA 02114

CERTIFICATE WITH NEW LICENSE REQUIREMENTS AS OF 12/1/2002

In order to ensure the timely processing of your application, please submit a completed application with all requisite supporting documentation. Supporting documentation that are received separately may delay the process. If you are having documents forwarded separately, please include a cover letter that states this.

Print Name Address City State Zip Code	<u>OFFICE USE ONLY</u> Fee Received \$ _____ Voucher # _____ Deposit Date _____ First Review By _____ Date: _____ Second Review By _____ Date: _____ NR approved By _____ Date: _____
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All questions on application must be answered (other than experience when graduate degrees apply). **Sign and date application.** Information on application must be current and up to date. **APPLICATION MUST BE LEGIBLE and COMPLETED IN INK.** Other attachments must be included after answering questions as listed on page 3. No photocopies of supporting documentation are allowed (originals only addressed to the Board and currently dated). Character and experience letters are acceptable if dated within one year of the application's receipt. Please **do not** submit supporting documentation in sealed envelopes.

THIS CHECK LIST WITH THE FOLLOWING ITEMS MUST BE INCLUDED WITH YOUR COMPLETED APPLICATION

1. () Check or money order for the requisite fee payable to Comm. of Mass. - Board of Public Accountancy (\$152.00 if you **have never** been granted a license/certificate or registration in any state. All others, fee is \$434.00). **ALL FEES ARE NON-REFUNDABLE**;
2. () Pursuant to G.L. c. 62C, sec. 47A, the Division of Registration is required to obtain your U.S. Social Security Number (SSN) and forward it to the Massachusetts Department of Revenue upon licensure. That Department will use your SSN to ascertain compliance with the laws of the Commonwealth. In lieu of a SSN, an Individual Taxpayer Identification Number (ITIN) is acceptable, (complete IRS Form W-9 for ITIN). The SSN or an ITIN is mandatory from everyone;
3. () A recent passport type photograph at least 2" by 2" in size affixed to application (glued, taped or stapled);

YES

N/A
4. () () Bachelor Degree transcript (or #7) if applicant qualifies under 252 CMR 2.01(3) or (4);
5. () () Completion of page 4 of 5, listing 24 hours of accounting and business subjects if applicant qualifies under 252 CMR 2.01(4);
6. () () Master Degree transcript (MA in Accounting from an AACSB school eliminates completion of question 5 above);
7. () () Foreign degrees evaluation from the Center for Educational Documentation (CED);
8. () If qualifying for full license under 252 CMR 2.01(3), the applicant must have had three years CPA experience to include 1000 hours in the report function on full disclosure financial statements, of which no more than 300 hours was in full disclosure compilations. Under the new education rules 252 CMR 2.01(4), applicants with additional education who wish to qualify for a full license must include verification of one year CPA report experience. The applicant can eliminate experience with a graduate degree per 252 CMR 2.01(4) or qualify with one year CPA experience without report experience or private or government experience per 252 CMR 2.07(6). Experience letters for private or government must extend for one calendar year full-time and detail the duties and responsibilities of the applicant as substantially equivalent to that of public accounting practice. Private experience must be under the supervision of a CPA only. Government experience (audit or non-audit) does not require CPA supervision, but supervisor must be in a management capacity. Letter(s) must specify exact dates (month, day, year) employed and if part-time (CPA experience only) or full-time. If not currently employed in qualifying experience, please provide information as to your present employment. However, per **252 CMR 2.07(3)(c)**, any individual who becomes licensed without 1000 hours of report experience, will be issued a license which will not allow the licensee to issue reports on financial statements in a practice of public accountancy until the licensee has complied with the requirements of **252 CMR 3.02(5)**.
9. () Three (3) original character letters from employers, clients of employers, business associates or other individuals who are willing to testify to your fitness of character to provide public accounting services.
10. () () If you did not sit as a Massachusetts Candidate, a state board certified statement of your CPA exam grades and dates of sittings, currently dated and addressed to the Massachusetts Board of Public Accountancy.

RECIPROCAL LICENSURE - MUST SUBMIT ABOVE ITEMS #1 THROUGH #10 AND #11 BELOW

11. () Official verification of current license in good standing from the other State Board including date license was issued and expiration date. This official verification must be addressed to the Mass. Board and issued not more than 2 months from **date application is submitted to Board**.

WAIVER OF MASSACHUSETTS CPA EXAM GRADE CONDITIONS 252 CMR 2.08

12. () () Verification of 4 calendar years full-time public accountancy experience, after date certified in the other state, out of the last 10 years.

OFFICE USE ONLY

DATE: _____: Upon review, your application appears to be deficient of the following items listed above:

NOTE: _____



The Commonwealth of Massachusetts
Division of Professional Licensure
Board of Public Accountancy
239 Causeway Street, Suite 450
Boston, MA 02114
617-727-1806

NON-REPORTING
APPLICATION FOR A CERTIFICATE TO PRACTICE AS A CERTIFIED PUBLIC

Original License Fee \$152.00

Reciprocal License Fee \$434.00

A certified check or money order is preferred. Personal checks are acceptable. Please make remittance payable to the "Commonwealth of Massachusetts/Board of Public Accountancy." Once received by the Board, the application fee will not be refunded. You must answer all questions carefully and completely.

PRINT OR TYPE ALL INFORMATION

1. NAME _____
LAST FIRST MIDDLE INITIAL

2. MAILING ADDRESS _____
NO. STREET APT. NO. TELEPHONE NO.
CITY OR TOWN STATE ZIP CODE

3. DATE OF BIRTH _____ U.S. SOCIAL SECURITY # OR ITIN # _____
MONTH/DAY/YEAR MANDATORY

4. Date that you successfully passed the AICPA Uniform Examination in Massachusetts _____
MONTH/YEAR

5. If examination was taken in another state, a certified statement from that state board of all grades and dates of sittings addressed to the Massachusetts Board is required.

6. If you have been or are registered/certified/licensed in any state(s), complete the following:

State	License/Certificate Number	Date Licensed	Current	Lapsed	Revoked/ Suspended	Probation

- | | | | |
|--|--|------------|-----------|
| | | YES | NO |
|--|--|------------|-----------|
7. Has any disciplinary action been taken against you within the last ten years by another state licensing board? ☐ ☐
- If so, please attach a letter explaining the details.
8. Have you voluntarily surrendered a professional license within the last ten years? ☐ ☐
- If so, please attach a letter explaining the details.
9. Are you the subject of pending disciplinary action? ☐ ☐
- If so, please attach a letter explaining the details.
10. Have you been the defendant in a civil proceeding resulting in a settlement or judgment against you within the last ten years? ☐ ☐
- If so, please attach a letter explaining the details.
11. Have you been convicted of a criminal offense other than a misdemeanor within the last ten years? ☐ ☐
- If so, please attach a letter explaining the details.
12. Have you ever changed your name through marriage or otherwise? ☐ ☐
- If so, please attach a letter explaining the details, especially if you passed the exam under a former name.

13. **EDUCATION- If you do not have CPA experience to include 1000 hours in the report function per 252 CMR 2.07(3)(a), you must have earned 150 semester hours of qualifying education per 252 CMR 2.01(4).**

	NAME	CITY/STATE	MAJOR	DEGREE REC'D	MONTH/YEAR
College or University					
Graduate School					
Other (additional qualifying semester hours)					

Submit all college transcripts, which include required four year bachelor's degree and courses as per 252 CMR 2.01(4) (see checklist instruction included with this application).

Be sure that you qualify per the course completion requirement for all semester hours (quarter hour equivalents) for all degrees other than a graduate degree in accounting from a college or university further accredited by AACSB per 252 CMR 2.01(4) 1. All applications that do not comply with the requirements of these rules will be denied and no refunds will be available. Read the checklist instruction carefully and complete the requirements accurately. Complete the following list of course requirements (other than an MA in accounting from an AACSB graduate school) and the experience requirement on page 5 if no graduate degree has been earned (per 2.01(4)) or if you are applying under the old education rule and need to verify the 1000 hours of report experience. Transcripts, three character letters and experience letters (when appropriate under 2.01(4) or when including the 1000 hour report experience verification) must be included in this application package.

You must complete this section by reporting confirmation of course completion and passing grades for each of the required accounting and business courses per 252 CMR 2.01(4). The semester hours credited for each course (three credit hour minimum) must equal or exceed 24 semester hours in each section. If you are applying with 1000 hours of report experience per 252 CMR 2.01(3), you need not complete this Section.

Accounting Course Title/Course Number

Grade

Semester Hours

Financial Accounting _____
 Auditing _____
 Taxation _____
 Managerial Accounting _____
 Accounting Electives _____

Total must be 24 semester hours (and all courses must be above elementary or introductory accounting)

Total: _____

Business Course Title/Course Number

Business Law _____
 Professional Ethics _____
 Quantitative Applications _____
 Information Systems _____
 Finance _____
 Economics _____
 Business Organizations _____
 Business Communication _____
 Business Electives _____

Must include at least three semester hours in Business Law/ Professional Ethics in the 24 semester hours total. Accounting hours can be used to substitute if total exceeds the required 24 hours as above.

Total: _____

CHARACTER ENDORSEMENT LETTERS

Ask three reputable citizens who are personally acquainted with you (but are not related to you) to provide a letter attesting to your good character and recommend you as worthy to be registered as a Certified Public Accountant. Letters may also be from employers or clients of your employers or business associates.

The applicant named on this application and shown in the attached photograph agrees to abide by the rules and regulations for the certification of public accountants as contained in Title 252 of the Code of Massachusetts Regulations and attests that all statements made herein are made under the pains and penalties of perjury.

 Applicant's Signature

 Date

Attach One
 Passport
 Type Photo
 Here
 2" x 2"

EXPERIENCE

All applicants who do not satisfy the new education requirement 252 CMR 2.01(4) (150 semester hours of education) must include an experience letter(s) **per 2.07(3)(a)** and their employers must verify report function experience of 1000 hours and three years full-time experience or the appropriate part-time experience, with weekly time sheets as submitted by the CPA firm. If an applicant, qualifying under 252 CMR 2.01(4), has a graduate degree in accounting, business administration or law, the following experience section must be completed only if an applicant is applying per 252 CMR 2.07(3)(c), and has at least twelve months CPA firm experience with the 1000 hours in reports. The report experience must be included in this application for licensure, which will allow the licensee to issue reports on financial statements as soon as this application is approved. All licensees approved without the 1000 hours of report experience cannot issue reports on financial statements in their practice of public accountancy until these licensees comply with **252 CMR 3.02(5)**. These licensees can upgrade this license per compliance with 252 CMR 3.02(5) at any time after initial licensure by notifying the Board in writing of completion of the 80 hours of attest (report function) CPE hours and enrollment with a Report Acceptance Body per 252 CMR 2.15(1)(e). **The license issued to all individuals allows these individuals to hold themselves out to the public as CPAs and practice public accountancy.** However, licensees without report experience cannot issue reports on financial statements until compliance with 252 CMR 3.02(5).

If an applicant qualifies per 252 CMR 2.01(4) and wishes to be granted a license without a graduate degree, the applicant must have had at least one full year of CPA experience (with or without the 1000 hours of report experience). Without CPA experience, the applicants under this new education rule can also qualify with three years of private accounting or government accounting experience per 252 CMR 2.07(6). All licensees without CPA report experience will not be able to issue reports on financial statements in their practice of public accountancy until they have complied with 252 CMR 3.02(5). However, based upon their additional education, if their experience includes government accounting (either audit or non-audit) experience and non-public (private accounting experience), each tenure in these positions must extend for at least 12 consecutive months. Non-public experience must be under the supervision of a licensed CPA. Government experience must be completed in a responsible position above entry level and all non-public accounting experience must be verified in a detailed letter listing the duties and responsibilities as substantially equivalent to that of public accounting practice.

[illegible]

Board of Public Accountancy
239 Causeway Street, Suite 450
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617-727-1806

The Massachusetts State Board of Public Accountancy has established tentative Board meeting dates at which time applications will be reviewed during the year. PLEASE SEE BOARD CALENDAR AT;

WWW.STATE.MA.US/REG/BOARDS/PA

COMPLETED application must be received in the Board office no later than TEN WORKING DAYS prior to the next scheduled Board Meeting in order to be reviewed at that meeting. Applications received after the deadline will be reviewed at the next scheduled meeting.

PLEASE DO NOT CALL THE BOARD TO INQUIRE ABOUT STATUS OF YOUR APPLICATION REVIEW. You will be notified of the Board's decision by mail within 1 to 2 weeks after the Board review.